

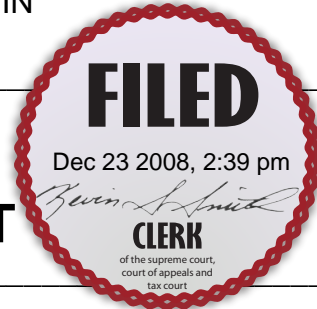
ATTORNEY FOR PETITIONER:  
**MARILYN S. MEIGHEN**  
MEIGHEN & ASSOCIATES, P.C.  
Carmel, IN

ATTORNEYS FOR RESPONDENT:  
**STEVE CARTER**  
ATTORNEY GENERAL OF INDIANA  
**JENNIFER E. GAUGER**  
DEPUTY ATTORNEY GENERAL  
Indianapolis, IN

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**IN THE  
INDIANA TAX COURT**

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VICTORY CHEVROLET CADILLAC,

Petitioner,

v.

WAYNE TOWNSHIP ASSESSOR  
(WAYNE COUNTY, INDIANA),

Respondent.

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Cause No. 49T10-0612-TA-104

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ON APPEAL FROM A FINAL DETERMINATION OF  
THE INDIANA BOARD OF TAX REVIEW

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**NOT FOR PUBLICATION**  
**December 23, 2008**

FISHER, J.

Victory Chevrolet Cadillac (VCC) challenges the final determination of the Indiana Board of Tax Review (Indiana Board) valuing its personal property for the March 1, 2005 assessment date (period at issue). The issue for the Court to decide is whether the new and used vehicles that VCC sold to out-of-state customers qualified for the interstate commerce exemption provided in Indiana Code § 6-1.1-10-29(b)(2).

In a companion case issued concurrently with this one, this Court rejected an automobile dealership's claim that its inventory of new and used vehicles sold to out-of-state customers qualified for the interstate commerce exemption. See *Studebaker Buick Pontiac GMC, Inc. v. Wayne Twp. Assessor*, No. 49T10-0612-TA-105, slip op. (Ind. Tax Ct. December 23, 2008).<sup>1</sup> Accordingly, the Court hereby incorporates the reasoning in *Studebaker*, and therefore rejects VCC's claim that it qualifies for interstate commerce exemption in this matter.

### **CONCLUSION**

For the above stated reasons, the Court AFFIRMS the final determination of the Indiana Board.

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<sup>1</sup> On December 10, 2007, this Court heard the parties' oral arguments on this matter and two other related cases. During the course of that oral argument, the parties agreed that despite the fact that the certified administrative records in the three cases differed slightly, the facts were primarily identical, and the legal issues in the cases were "exactly the same." (See Oral Argument Tr. at 3-4.)